

EXHIBIT A

(Final Report and Account)

Bank Accounts

The Debtors maintained bank accounts with City National Bank and Truist Bank. As of the Conversion Date, the City National Bank Account ending x3536 had a balance of \$366,423.09 (the “WFR CNB Account”). Upon information and belief, on or shortly after the Conversion Date, the Debtors’ benefits provider drafted from the WFR CNB Account to fund certain health benefits, which funding was approved by the DIP Term Loan Lenders. In addition, the remaining balance of the WFR CNB Account in excess of \$300,000 was swept to the DIP Term Loan Lenders. Accordingly, upon information and belief, after the Conversion Date, the WFR CNB Account balance is approximately \$300,000. The Debtors reserved the balance of the WFR CNB Account for payment of any outstanding Quarterly U.S. Trustee Fees.

All other Debtor bank accounts at City National Bank and Truist Bank had a zero balance as of the Conversion Date.

Post-Petition, the Debtors established three reserve accounts with Customers Bank – (a) two Professional Fee Reserve Accounts, in accordance with the Final DIP Financing Order and (b) a reserve account associated with the Debtors’ sale of the Raven Crest mine assets, in accordance with the Order approving that sale.

As of the Conversion Date, the Raven Crest sale reserve account had a zero balance. As of the Conversion Date, in accordance with the Final DIP Financing Order and with agreement of the DIP Term Loan Lenders: (x) the Debtor Professional Fee Reserve Account had a balance of \$770,467.00 and (y) the Committee Professional Fee Reserve Account had a balance of \$236,000.00.

Potential Other Assets

On April 18, 2025, the Debtors consummated a sale of certain assets related to the Debtors’ Raven Crest mine. The assets sold in connection with this sale are described more fully in the Asset Purchase Agreement attached to the Court’s Order approving the sale [Dkt. No. 227]. As set forth in the Conversion Motion, the Debtors were unable to consummate a sale of their remaining assets. Any assets, including claims and causes of action, not sold as part of the Raven Crest sale remain property of the Debtors’ estates. The Debtors have not performed an analysis of the existence or the value of any remaining assets.

Pre-Conversion Quarterly U.S. Trustee Fees

Prior to the Conversion Date, the Debtors either paid or reserved for all outstanding U.S. Trustee Fees. As set forth above, the Debtors reserved funds in the WFR CNB Account for any unpaid U.S. Trustee Fees.

Post-Petition Liabilities

On September 12, 2025, the Debtors filed their Schedule of Unpaid Debts [Dkt. No. 482]. Subsequently, professionals retained in the Chapter 11 cases filed their final fee applications. The professional fees and expenses sought in the final fee applications are subject to approval and allowance by the Court.